



STATE OF WASHINGTON
DEPARTMENT OF LABOR AND INDUSTRIES
PO Box 44261 • Olympia, Washington 98504-4261

Dear Provider:

Please be sure to read the application thoroughly.

Attached is the Provider Application necessary for obtaining a provider account number with the Washington State Department of Labor & Industries Industrial Insurance Program. For group practices, each provider who will be providing services to injured workers must complete an application and sign the "Provider Agreement" section.

The department will purchase only covered services, provided by covered professionals. Coverage information is contained in the Washington State "Medical Aid Rules and Fee Schedules." To view or download a copy, go to: www.lni.wa.gov/hsa. If you do not have web access, you can call the Provider Hotline at 1-800-848-0811.

A completed Form W-9 is required as part of the application process to ensure proper reporting to the Internal Revenue Service (IRS). We have enclosed a blank Form W-9 for your convenience. **If you have questions on the Form W-9, please contact the IRS or your tax consultant.**

Please carefully complete the Provider Application using the attached instructions.

An incomplete application will not be processed. Please be sure to:

- 1) Complete the application and sign the Provider Agreement.
- 2) Submit your completed Form W-9.
- 3) Submit a copy of your professional license if you are required to be licensed by your state's professional health care or other licensing authority. If you are not required to be licensed by your state, please provide the appropriate documentation.

If you, or your company will be billing the department electronically please contact the Electronic Billing Unit at (360)902-6511 for information regarding electronic billing.

Once a provider account number has been established, you will receive information regarding billing forms, options for electronic and paper billing, and instructions. If you wish to receive this information prior to signing the forms, or if you have questions about the application, please call the Provider Accounts Section at (360)902-5140.

Sincerely,

Provider Accounts

Enclosures

PROVIDER AGREEMENT

The Industrial Insurance Program is authorized by Washington State law, Title 51 Revised Code of Washington (RCW), and is administered by the Department of Labor and Industries. Health care and other services are provided to injured and/or ill workers pursuant to Title 51 RCW, Washington Administrative Code (WAC) Chapters 296-19A, 296-20, 296-21, 296-23, and 296-23A, and policies adopted by the department, including medical coverage decisions. **To qualify for payment, a provider must have an active provider account number assigned by the department.** To receive a provider account number, the provider must submit a Provider Application to the department, including all required supporting information and a signed "Provider Agreement." For group practices, a separate Provider Application/Agreement is required for each provider who will be providing services to injured workers.

The following information must be submitted with the Provider Application:

- ☐ **copy of the provider's current professional license;**
- ☐ **signed and dated Provider Agreement;**
- ☐ **completed Form W-9.**

A provider's account number will become inactive if the department does not receive any bills from the provider for a consecutive **18-month period**. **If the provider's account becomes inactive, the provider must reactivate the account prior to submitting bills by calling the Provider Accounts Section at 360-902-5140 for instructions.** Providers with inactive accounts will not automatically receive department publications, such as Provider Bulletins, Provider Updates, rules or fee schedules. **Issuance of a provider number does not guarantee that all services billed by a provider will be paid by the department. Payments will be made according to the department's "Medical Aid Rules and Fee Schedules" as updated annually and according to department policy. The department will purchase only covered services, provided by covered professionals.**

The provider agrees:

1. To meet and maintain all applicable state and/or federal licensing or certification requirements to assure the department of the provider's qualifications to perform services.
2. To comply with all Federal Laws and with Washington State Laws including Title 51 RCW, Washington Administrative Code (WAC), including but not limited to, Chapters 296-19A, 296-20, 296-21, 296-23, and 296-23A, and policies adopted by the department, including fee schedules and medical coverage decisions.
3. That providing services to or filing an accident report on behalf of an injured or ill worker who is covered under the department's jurisdiction, constitutes acceptance of the requirements of Title 51 RCW, and the WACs, including but not limited to, Chapters 296-19A, 296-20, 296-21, 296-23, and 296-23A, and policies adopted by the department, including fee schedules and medical coverage decisions.
4. To bill the department, self-insured employer or self-insured employer's authorized service company the provider's **usual and customary charges** for services rendered to injured or ill workers as required by Washington State law.
5. To accept the department's or self-insured employer's payment as sole and complete remuneration for services provided to the worker as required by Washington State law. **THE PROVIDER AGREES NOT TO BILL AN INJURED WORKER FOR:**
 - a) services covered by the industrial insurance program which are related to the industrial injury or occupational disease;
 - b) the difference between the billed and paid charges; or
 - c) the difference between the provider's customary fee and the department's fee schedule.

In the event a provider believes additional funds are due, the provider may submit a Provider's Request for Adjustment Form to the department for consideration in accordance with the instructions contained on the Remittance Advice.

6. That if the provider receives payment from the department or self-insurer in error or in excess of the amount properly due under the applicable rules and procedures the provider will promptly return to the department or self-insurer any excess monies received. The department may audit the provider's records to determine compliance with the rules and regulations of the department as provided in Washington State law.
7. To maintain documentation and records for a minimum of five years to support the services and levels of services billed. The provider agrees that these records and supportive materials will be made available to the department upon request as provided in Washington State law.
8. To notify the department immediately, in writing, of any changes to information in this application - or provider status (e.g., federal tax identification number, ownership, incorporation, address, etc.). **A change in ownership or federal tax ID number may require a new provider account number.** If a new provider account number is assigned, providers who bill electronically must also submit a new electronic billing agreement, and if billing through an intermediary a Power of Attorney.

A provider will be held to all the terms of this agreement even though a third party may be involved in billing claims to the department.

The department reserves the right to deny, revoke, suspend or condition a provider's authorization to treat injured workers in accordance with Washington Law.

Provider's Statement of Agreement

I (the provider), _____, (print or type) agree to abide by the terms of this agreement and by all applicable federal and Washington State statutes, rules and policies. I have enclosed with my application all required supporting information to establish a provider account, including: a copy of my current license (if I am required to be licensed by my state licensing authority); and a completed Form W-9.

| | | |
|------|-------|-----------|
| Date | Title | Signature |
|------|-------|-----------|

APPLICATION INSTRUCTIONS

NOTICE:

Each medical practitioner must complete Section II.B. of the application.

If additional copies are needed, copy all portions of the application from the internet or call (360) 902-5140. Photo copies can be made of this application for completion.

SECTION I TO BE COMPLETED BY ALL PROVIDERS

Enter the Tax Payer Identification Number (EIN or SSN). **The number you will use to report earnings to the IRS - This must match the information on the W-9.**

SECTION II: TO BE COMPLETED BY ALL PROVIDERS

A. Administrative Information

1. Enter the name of the business you wish to submit your bills and have your account set up as, (DBA).
2. Enter the phone number of the business.
- 2a. Enter the fax number of the business.
3. Enter the billing address as it appears on your bills submitted to Labor & Industries and where payments should be mailed.
4. Enter the physical address of the business.
5. Enter the contact person's name to call. This allows us to contact the appropriate person if we have questions regarding your bills or your account.
6. Enter the billing phone number where we may call to ask questions regarding your bills or your account, if necessary.
7. If you will be attached to a group, please provide group number (for billing purposes).

B. Individual Provider Information – All providers must complete this section.

1. Enter the name of the person providing services to injured workers.
2. Enter your Social Security Number.
3. Enter the type of service(s) provided.
4. Enter your professional license number.
5. Enter the date the license was issued (month, day and year). **ATTACH COPY**
6. Enter the date the license will expire (month, day and year).
7. Enter the state where your license was issued.
8. Enter your Drug Enforcement Agency (DEA) number.
9. Check board certified and **include a copy of certification.** (Applicable to PMR only)
10. Enter your NCPDP number, (formerly known as NABP number.) (Applicable to Pharmacies only)
11. Enter any current Labor and Industries Provider Account Number(s) you now have.

C. Physician Assistant Section

1. Enter the name of the supervising physician. If practicing under more than one supervising physician, see instruction #7 below.
2. Enter the supervising physician's specialty.
3. Enter the supervising physician's professional license number, the state the license was issued in and the date the license expires.
4. Supervising physician Board certified? If checking yes, **include a copy of certification.**
5. Enter supervising physician's Labor & Industries Provider Number.
6. Enter the supervising physician's Drug Enforcement Agency number.
7. Physician assistants with more than one supervising physician must submit the information contained in Section C on a separate sheet of paper for each physician or employer for whom they work.
8. Submit a Provider Application/Agreement for each supervising physician with different tax I.D.'s under which you will bill for treating Washington State injured or ill workers.

*** Each January the Internal Revenue Service requires us to send a completed Form 1099 MISC reporting payments of \$600.00 or more made to a Federal Tax Identification Number (EIN or SSN) during the last calendar year. If you received payments from more than one department program, you may receive more than one Form 1099 Misc.**

PLEASE DO NOT FORGET TO READ AND SIGN THE "PROVIDER AGREEMENT".

PROVIDER ACCOUNT APPLICATION

Return To:

Provider Accounts
Industrial Insurance State Fund
Department of Labor and Industries
PO Box 44261
Olympia WA 98504-4261

(360) 902-5140 1-800-848-0811 FAX (360) 902-4484
Internet address: <http://www.lni.wa.gov/forms>

(Please type or print clearly on all sections)

Please
check:

- ☐ New Provider
☐ Address Updates for Reactivation of Provider Account
☐ Tax ID Change – Effective Date _____

Required

I. TAX REPORTING INFORMATION

Tax Payer Identification Number (EIN or SSN)

THIS NUMBER MUST MATCH THE W-9 FORM YOU SUBMIT

Unless otherwise notified, your claims related correspondence will go to your business (physical) address.

- ☐ Please check if you would like all mail to go to the billing address.

II. ACCOUNT AND BILLING INFORMATION

A. Administrative Information

| | | |
|---|--|-------------------|
| 1. Business name (as you wish to submit your bills and have your account set up, DBA) | 2. Business phone# | 2a. Business FAX# |
| 3. Billing address (as it appears on your bills submitted to L&I and where payments should be mailed) | 4. Business address (the physical location of the business) | |
| | | |
| | | |
| 5. Contact person's name | 6. Billing phone# (where we may call regarding your account/bills) | |

If you are a medical practitioner, you must also complete Section II.B.

7. **L&I group payee provider #**

B. Individual Health Care Provider Information

Attach copy of current license

| | | |
|---|---|--------------------------|
| 1. Provider's name (Last, First, MI) | 2. Social Security Number | |
| 3. Specialty / Services provided (see Section D) | 4. Professional license number | |
| 5. License issue date: (month – day – year) | 6. License expiration date: (month – day – year) | 7. Where issued? (State) |
| 8. DEA (narcotic) number | 9. Board certified for physical medicine and rehabilitation only? <input type="checkbox"/> Yes Attach copy of current license | |
| 10. NCPDP number (Applicable to Pharmacies only) | | |
| 11. Current L&I Provider Account Number(s) | | |

C. Physician Assistant Only – fill out this section regarding your supervising physician in addition to the above.

| | |
|---|--|
| 1. Supervising Physician's name (Last, First, MI) | 2. Specialty / Services provided |
| 3. Professional License number/state issued/expiration date | 4. Board Certified? Attach copy <input type="checkbox"/> Yes |
| 5. Labor and Industries Provider number(s) | 6. DEA (narcotic) number |

D. Other Administrative Information

- * Must include a copy of privilege letter with each facility
- ** Physical medicine must include copy of board certification
- *** Must be accredited by the Commission on Accreditation of Rehabilitation Facilities (CARF)
- **** Must include copies of the following: State license (in states where required). and Medicare Certification or Accreditation by JCAHO, AAAHC or AAAASF.

1. Type of service **(PLEASE CHECK ONE):**

| | | |
|---|--|---|
| <input type="checkbox"/> Adult Family Home | <input type="checkbox"/> Home Health Agency | <input type="checkbox"/> Physical Therapist |
| <input type="checkbox"/> Ambulance | <input type="checkbox"/> Hospital | <input type="checkbox"/> Physician ** |
| <input type="checkbox"/> Ambulatory Surgery Center **** | <input type="checkbox"/> Hospital Outpatient | <input type="checkbox"/> Physician Assistant |
| <input type="checkbox"/> ARNP | <input type="checkbox"/> Hospital Psychiatric | <input type="checkbox"/> Prosthetist/Orthotist |
| <input type="checkbox"/> Attendant Care | <input type="checkbox"/> Interpreter (Must have attestation sheet) | <input type="checkbox"/> Psychologist |
| <input type="checkbox"/> Audiologist | | <input type="checkbox"/> Radiologist |
| <input type="checkbox"/> Chiropractor | <input type="checkbox"/> IV Therapy | <input type="checkbox"/> Rehab Training Facility |
| <input type="checkbox"/> Clinic | <input type="checkbox"/> Lab Facility | <input type="checkbox"/> Rehab Training Supplier |
| <input type="checkbox"/> CRNA | <input type="checkbox"/> LMP | <input type="checkbox"/> School (Include license, i.e., business, accreditation) |
| <input type="checkbox"/> Day Care Provider | <input type="checkbox"/> Nurse Case Management | |
| <input type="checkbox"/> Dentist | <input type="checkbox"/> Nursing Home | <input type="checkbox"/> Skilled Nursing Facility |
| <input type="checkbox"/> Denturist | <input type="checkbox"/> Naturopathic Physician | <input type="checkbox"/> Speech Pathologist |
| <input type="checkbox"/> DME Supplier | <input type="checkbox"/> Occupational Therapist | <input type="checkbox"/> Tape Intermediary |
| <input type="checkbox"/> Drug & Alcohol Treatment | <input type="checkbox"/> Optician | <input type="checkbox"/> Toll Bridge |
| <input type="checkbox"/> Ferry | <input type="checkbox"/> Optometrist | <input type="checkbox"/> Job mod/pre-job mod supplier |
| <input type="checkbox"/> First Surgical Assist (RNFA) * | <input type="checkbox"/> Osteopathic Physician ** | <input type="checkbox"/> Job mod/pre-job mod consultant |
| <input type="checkbox"/> Filter/Dispenser | <input type="checkbox"/> Pain Clinic *** | <input type="checkbox"/> Retraining |
| <input type="checkbox"/> Free Standing Emergency Room | <input type="checkbox"/> Panel Exam Group | <input type="checkbox"/> Work Hardening |
| <input type="checkbox"/> Head Injury Program *** | <input type="checkbox"/> Pharmacy (Copy of DEA permit/pharmacy license/NCPDP# required) | |
| <input type="checkbox"/> Hearing Center | | |
| <input type="checkbox"/> Other: (specify) _____ | | |

2. Specialty in above field

Sub-Specialty

*

Request for Taxpayer Identification Number and Certification

Give form to the
requester. Do not
send to the IRS.

| | | | |
|----------------------|--|--|---|
| Please print or type | Name: (As it appears on IRS (EIN) or Social Security Admin. Records (SSN) eg. 147C letter for EIN / Social Security Card for SSN) | | |
| | Address (number, street, and apt. or suite no.) | | |
| | City, state, and ZIP code | | |
| | Check appropriate box: | <input type="checkbox"/> Individual/Sole Proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other _____ | <input type="checkbox"/> Exempt from backup withholding |
| | <input type="checkbox"/> LLC filing as Sole Proprietor <input type="checkbox"/> LLC filing as Corporation <input type="checkbox"/> LLC filing as Partnership | | |
| | Business name, (sole proprietors, see instructions on page 2.) | Business phone number () | Requester's name and address (optional) Department of Labor and Industries Provider Accounts PO Box 44261 Olympia WA 98504-4261 |
| | List current Industrial Insurance provider account number(s) here | | |

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). **However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3.**

For other entities, it is your employer identification number (EIN). If you do not have a number, see **How to get a TIN** on page 3.

Note: If the account is in more than one name, see the chart on page 3 for guidelines on whose number to enter.

| | | | | | | | | |
|--------------------------------|--|--|--|--|--|--|--|--|
| Social security number | | | | | | | | |
| | | | | | | | | |
| OR | | | | | | | | |
| Employer identification number | | | | | | | | |
| | | | | | | | | |
| Effective Date | | | | | | | | |
| | | | | | | | | |

ENTER ONLY ONE NUMBER (EIN or SSN)

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), **and**
- I am not subject to backup withholding because: **(a)** I am exempt from backup withholding, or **(b)** I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or **(c)** the IRS has notified me that I am no longer subject to backup withholding, **and**
- I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 3.)

| | | |
|-----------|-------------------------------|--------|
| Sign Here | Signature of U.S. person ► | Date ► |
|-----------|-------------------------------|--------|

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Foreign person. If you are a foreign person, use the appropriate Form W-8 (see **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement that specifies the following five items:

- The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
- The treaty article addressing the income.
- The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
- The type and amount of income that qualifies for the exemption from tax.
- Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a **nonresident alien or a foreign entity** not subject to backup withholding, give the requester the appropriate completed form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 30% of such payments (29% **after** December 31, 2003; 28% **after** December 31, 2005). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, non-employee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will **not** be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate **Instructions for the Requester of Form W-9**.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle the name of the person or entity whose number you enter in Part I of the form.

Sole proprietor. Enter your **individual** name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner's name on the "Name" line.** Enter the LLC's name on the "Business name" line.

Other entities. Enter your business name as shown on required Federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note: You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt from backup withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note: If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

Exempt payees. Backup withholding is **not required** on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2);
2. The United States or any of its agencies or instrumentalities;
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities.
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities; or
5. An international organization or any of its agencies or instrumentalities.

Other payees that **may be exempt** from backup withholding include:

6. A corporation;
7. A foreign central bank of issue;
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States;
9. A futures commission merchant registered with the Commodity Futures Trading Commission;
10. A real estate investment trust;
11. An entity registered at all times during the tax year under the Investment Company Act of 1940;
12. A common trust fund operated by a bank under section 584(a);
13. A financial institution;
14. A middleman known in the investment community as a nominee or custodian; or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

| If the payment is for... | THEN the payment is exempt for... |
|--|---|
| Interest and dividend payments | All exempt recipients except for 9 |
| Broker transactions | Exempt recipients 1 through 13 . Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker |
| Barter exchange transactions and patronage dividends | Exempt recipients 1 through 5 |
| Payments over \$600 required to be reported and direct sales over \$5,000 ¹ | Generally, exempt recipients 1 through 7 ² |

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are **not exempt** from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a Federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a **resident alien** and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see **How to get a TIN** below.

If you are a **sole proprietor** and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner **LLC** that is disregarded as an entity separate from its owner (see **Limited liability company (LLC)** on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

Note: See the chart on this page for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get **Form SS-5**, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov/online/ss5.html. You may also get this form by calling 1-800-772-1213. Use **Form W-7**, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN or **Form SS-4**, Application for Employer Identification Number, to apply for an EIN. You can get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at www.irs.gov.

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 3, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see **Exempt from backup withholding** on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a non-employee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA or Archer MSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

| For this type of account: | Give name and SSN of: |
|---|---|
| 1. Individual | The individual |
| 2. Two or more individuals (joint account) | The actual owner of the account or, if combined funds, the first individual on the account ¹ |
| 3. Custodian account of a minor (Uniform Gift to Minors Act) | The Minor ² |
| 4. a. The usual revocable savings trust (grantor is also trustee) | The grantor-trustee ¹ |
| b. So-called trust account that is not a legal or valid trust under state law | The actual owner ¹ |
| 5. Sole proprietorship or single-owner LLC | The owner ³ |
| For this type of account: | Give name and EIN of: |
| 6. Sole Proprietorship or single-owner LLC | The owner ³ |
| 7. A valid trust, estate, or pension trust | Legal entity ⁴ |
| 8. Corporate or LLC electing corporate status on Form 8832 | The corporation |
| 9. Association, club, religious, charitable, educational, or other tax-exempt organization | The organization |
| 10. Partnership or multi-member LLC | The partnership |
| 11. A broker or registered nominee | The broker or nominee |
| 12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments | The public entity |

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ **You must show your individual name**, but you may also enter your business or "DBA" name. You may use either your SSN or your EIN (if you have one).

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or Archer MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to other Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 30% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.